

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Budget Accounting Basis: GAAP		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financial Sources								
Taxes Levied on Property	1	30,759,633	3,315,811		1,728,232		35,803,676	35,114,643
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	
Less: Credits to Taxpayers	3	1,677,585	147,558		85,511		1,910,654	1,190,994
Net Current Property Taxes	4	29,082,048	3,168,253		1,642,721		33,893,022	33,923,649
Delinquent Property Tax Revenue	5	263	419		27		709	8,110
Penalties, Interest & Costs on Taxes	6	347,479					347,479	270,000
Other County Taxes/TIF Tax Revenues	7	1,510,876	4,285,552	0	41,823	0	5,838,251	5,394,253
Intergovernmental	8	5,437,763	9,407,202	537,236	165,896	0	15,548,097	21,852,225
Licenses & Permits	9	535,869	272,486	0	0	0	808,355	657,150
Charges for Service	10	3,833,641	20,073	0	0	0	3,853,714	3,938,002
Use of Money & Property	11	3,384,058	564,820	174,065	245,828	0	4,368,771	1,690,282
Miscellaneous	12	1,113,516	1,035,199	90,417	272,261	0	2,511,393	3,850,407
Subtotal Revenues	13	45,245,513	18,754,004	801,718	2,368,556	0	67,169,791	71,584,078
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	0	4,906,093	0	4,906,093	5,106,093
Operating Transfers In	15	10,367,452	5,955,820	2,522,000	29,413	0	18,874,685	19,952,731
Proceeds of Capital Asset Sales	16	11,722	6,905	0	0	0	18,627	14,053
Total Revenues & Other Sources	17	55,624,687	24,716,729	3,323,718	7,304,062	0	90,969,196	96,656,955
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	20,580,429	2,917,262			0	23,497,691	24,469,032
Physical Health Social Services	19	7,380,680	217,689			0	7,598,369	8,598,544
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0
County Environment and Education	21	3,966,437	417,034			0	4,383,471	4,703,792
Roads & Transportation	22	0	7,786,057			0	7,786,057	4,703,792
Government Services to Residents	23	2,448,524	28,164			0	2,476,688	2,625,268
Administration	24	7,357,614	304,321			0	7,661,935	786,735
Nonprogram Current	25	0	0			0	0	0
Debt Service	26	0	0	0	4,395,471	0	4,395,471	4,503,976
Capital Projects	27	870,351	1,978,576	3,765,715		0	6,614,642	20,500,740
Subtotal Expenditures	28	42,604,035	13,649,103	3,765,715	4,395,471	0	64,414,324	70,891,879
Other Financing Uses:								
Operating Transfers Out	29	11,772,575	6,877,697	224,413	0	0	18,874,685	19,952,731
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	54,376,610	20,526,800	3,990,128	4,395,471	0	83,289,009	90,844,610
Excess of Revenues & Other Sources								
over (under) Expenditures & Other Uses	32	1,248,077	4,189,929	-666,410	2,908,591	0	7,680,187	5,812,345
Beginning Fund Balance - July 1, 2023	33	44,735,631	11,251,919	3,993,944	8,143,392	0	68,124,886	68,124,886
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35	17,883	503,973	0	0	0	521,856	237,143
Fund Balance - Restricted	36	6,944,496	14,785,621	754,994	11,051,983	0	33,537,094	405,939
Fund Balance - Committed	37	150,000	0	0	0	0	150,000	
Fund Balance - Assigned	38	10,412,108	152,254	2,572,540	0	0	13,136,902	1,589,073
Fund Balance - Unassigned	39	28,459,221	0	0	0	0	28,459,221	71,705,076
Total Ending Fund Balance - June 30, 2024	40	45,983,708	15,441,848	3,327,534	11,051,983	0	75,805,073	73,937,231

Additional details are available at: www.blackhawkcounty.iowa.gov

Notes to the financial statement, if any: -

Telephone : (319) 833-3073

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1	30,759,633	3,315,811		1,728,232		35,803,676
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3	1,677,585	147,558		85,511		1,910,654
Net Current Property Taxes	4	29,082,048	3,168,253		1,642,721		33,893,022
Delinquent Property Tax Revenue	5	263	419		27		709
Penalties, Interest & Costs on Taxes	6	347,479					347,479
Other County Taxes/TIF Tax Revenues	7	1,510,876	4,285,552		41,823		5,838,251
Intergovernmental	8	5,437,763	9,407,202	537,236	165,896		15,548,097
Licenses & Permits	9	535,869	272,486				808,355
Charges for Service	10	3,833,641	20,073				3,853,714
Use of Money & Property	11	3,384,058	564,820	174,065	245,828		4,368,771
Miscellaneous	12	1,113,516	1,035,199	90,417	272,261		2,511,393
Subtotal Revenues	13	45,245,513	18,754,004	801,718	2,368,556	0	67,169,791
Other Financing Sources:							
General Long-Term Debt Proceeds	14				4,906,093		4,906,093
Operating Transfers In	15	10,367,452	5,955,820	2,522,000	29,413		18,874,685
Proceeds of Capital Asset Sales	16	11,722	6,905				18,627
Total Revenues & Other Sources	17	55,624,687	24,716,729	3,323,718	7,304,062	0	90,969,196
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services	18	20,580,429	2,917,262				23,497,691
Physical Health Social Services	19	7,380,680	217,689				7,598,369
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	3,966,437	417,034				4,383,471
Roads & Transportation	22		7,786,057				7,786,057
Government Services to Residents	23	2,448,524	28,164				2,476,688
Administration	24	7,357,614	304,321				7,661,935
Nonprogram Current	25						0
Debt Service	26				4,395,471		4,395,471
Capital Projects	27	870,351	1,978,576	3,765,715			6,614,642
Subtotal Expenditures	28	42,604,035	13,649,103	3,765,715	4,395,471	0	64,414,324
Other Financing Uses:							
Operating Transfers Out	29	11,772,575	6,877,697	224,413			18,874,685
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	54,376,610	20,526,800	3,990,128	4,395,471	0	83,289,009
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	1,248,077	4,189,929	-666,410	2,908,591	0	7,680,187
Beginning Fund Balance - July 1, 2023	33	44,735,631	11,251,919	3,993,944	8,143,392		68,124,886
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	17,883	503,973				521,856
Fund Balance - Restricted	36	6,944,496	14,785,621	754,994	11,051,983		33,537,094
Fund Balance - Committed	37	150,000					150,000
Fund Balance - Assigned	38	10,412,108	152,254	2,572,540			13,136,902
Fund Balance - Unassigned	39	28,459,221					28,459,221
Total Ending Fund Balance - June 30, 2024	40	45,983,708	15,441,848	3,327,534	11,051,983	0	75,805,073

Return to the financial statement if over:

REVENUES DETAIL

County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2023/2024
Taxes levied on Property	1 20,286,899	10,472,734	0	3,315,811	0	0	0		1,728,232		35,803,676
Less: Uncoll: Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3 1,106,418	571,167		147,558					85,511		1,910,654
1000 Net Current Property Taxes	4 19,180,481	9,901,567		3,168,253					1,642,721		33,893,022
1010 Delinq. Property Tax Revenue	5 184	79		419					27		709
11XX Penalties, Int, & Costs on Taxes	6 347,479										347,479
Other County Taxes:											
12XX Other County Taxes	7 258,310	13,277		926					1,956		274,469
13XX Voter Approved Local Option Taxes	8						4,056,045				4,056,045
14XX Gambling Taxes	9 446,177										446,177
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 523,081	270,031		228,581					39,867		1,061,560
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 1,227,568	283,308	0	229,507	0	0	4,056,045	0	41,823	0	5,838,251
Intergovernmental Revenue:											
20XX State Shared Revenues	13 3,685										
21XX State Replacements Against Levied Taxes	14 1,106,418	571,167		147,558					85,511		1,910,654
22XX Other State Tax Replacements	15 408,115	210,681		70,508					34,695		723,999
23XX, 24XX State/Federal Pass-Thru Revenues	16 1,757,828						3,761,196	537,236			6,056,260
25XX Contributions from Other											
Intergovernmental Units	17 432,321	142,247		26,938			8,289		45,600		655,395
26XX, 27XX State Grants and Entitlements	18 690,739	16,128					537,242	43,868			1,287,977
28XX Federal Grants and Entitlements	19 96,640			790							97,430
29XX Payments in Lieu of Taxes	20 1,183	611							90		1,884
Subtotal (lines 13 - 20)	21 4,496,929	940,834	0	245,794	0	5,356,344	3,805,064	537,236	165,896	0	15,548,097
3XXX Licenses & Permits	22 535,869			124,985		147,501					808,355
4XXX, 5XXX Charges for Service	23 3,833,641			2,880		570	16,623				3,853,714
6XXX Use of Money & Property	24 3,384,058						564,820	174,065	245,828		4,368,771
8XXX Miscellaneous	25 1,105,034	8,482				6,736	1,028,463	90,417	272,261		2,511,393
Total Revenues	26 34,111,243	11,134,270	0	3,771,838	0	5,511,151	9,471,015	801,718	2,368,556	0	67,169,791
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27						983,123	2,522,000			3,505,123
9020 From Rural Services Basic	28						2,749,674				2,749,674
90xx From Other Budgetary Funds	29 10,367,452			2,028,023		195,000			29,413		12,619,888
Subtotal (lines 27- 29)	30 10,367,452	0	0	2,028,023	0	3,927,797	0	2,522,000	29,413	0	18,874,685
91XX Proceeds/Gen Long-Term Debt	31										
92XX Proceeds/Gen Capital Asset Sales	32 11,722						6,905		4,906,093		4,906,093
Total Revenues and Other Sources	33 44,490,417	11,134,270	0	5,799,861	0	9,445,853	9,471,015	3,323,718	7,304,062	0	90,969,196
Beginning Fund Balance - July 1, 2023	34 39,088,419	5,647,212		3,513,070		5,320,305	2,418,544	3,993,944	8,143,392		68,124,886
Total Resources	35 83,578,836	16,781,482	0	9,312,931	0	14,766,158	11,889,559	7,317,662	15,447,454	0	159,094,082

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE Funds Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE Funds Secondary Roads	SPECIAL REVENUE Funds Other	All Permanent Funds	TOTALS Actual 2023/2024
Law Enforcement Program									
1000 - Uniformed Patrol Services	1,292,890			1,832,298					3,125,188
1010 - Investigations	584,694								584,694
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement									0
1040 - Law Enforcement Communications	170,299			512,539					682,838
1050 - Adult Correctional Services	12,264,344						523,304		12,787,648
1060 - Administration	852,233	43,691							895,924
Subtotal	15,164,460	43,691	0	2,344,837	0	0	523,304	0	18,076,292
Legal Services Program									
1100 - Criminal Prosecution	3,523,853								3,523,853
1110 - Medical Examiner	365,365								365,365
1120 - Child Support Recovery									0
Subtotal	3,889,218	0	0	0	0	0	0	0	3,889,218
Emergency Services Program									
1200 - Ambulance Services									0
1210 - Emergency Management				16,506					16,506
1220 - Fire Protection & Rescue Svcs				32,615					32,615
1230 - E911 Service Board									0
Subtotal	0	0	0	49,121	0	0	0	0	49,121
Assistance to District Court System Program									
1400 - Physical Operations									0
1410 - Research & Other Assistance									0
1420 - Bailiff Services									0
Subtotal	0	0	0	0	0	0	0	0	0
Court Proceedings Program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									23
1520 - Detention Services	31,962								31,962
1530 - Court Costs		1,529							1,529
1540 - Service of Civil Papers	1,248,422								1,248,422
Subtotal	1,280,384	1,529	0	0	0	0	0	0	1,281,913
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	5,827	195,320							201,147
Subtotal	5,827	195,320	0	0	0	0	0	0	201,147
Total - Public Safety & Legal Services	20,339,889	240,540	0	2,393,958	0	0	523,304	0	23,497,691

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUND Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUND Secondary Roads	SPECIAL REVENUE FUND Other	All Permanent Funds	TOTALS Actual 2023/2024
Physical Health Services Program									
3000 - Personal & Family Health Services	2,238,871								2,238,871
3010 - Communicable Disease Prevention & Control Services	1,405,384								1,405,384
3020 - Environmental Health	922,313								922,313
3040 - Health Administration	839,671								839,671
3050 - Support of Hospitals									0
Subtotal	5,406,239	0	0	0	0	0	0	0	5,406,239
Services to Poor Program									
3100 - Administration	469,802								469,802
3110 - General Welfare Services	478,646								478,646
3120 - Care in County Care Facility									0
Subtotal	948,448	0	0	0	0	0	0	0	948,448
Services to Military Veterans Program									
3200 - Administration	365,489								365,489
3210 - General Services to Veterans	47,677								47,677
Subtotal	413,166	0	0	0	0	0	0	0	413,166
Children's & Family Services Program									
3300 - Youth Guidance		579,315							579,315
3310 - Family Protective Services									0
3320 - Services for Disabled Children									0
Subtotal	0	579,315	0	0	0	0	0	0	579,315
Services to Other Adults Program									
3400 - Services to the Elderly	8,839								8,839
3410 - Other Social Services									0
3420 - Social Services Business Operations									0
Subtotal	8,839	0	0	0	0	0	0	0	8,839
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services	24,673								24,673
3510 - Preventive Services									0
3520 - Opioid Litigation Settlement									217,689
Subtotal	24,673	0	0	0	0	0	0	0	217,689
Total Physical Health & Social Services	6,801,365	579,315	0	0	0	0	0	0	7,598,369

COUNTY ENVIRONMENT AND EDUCATION
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024
Environmental Quality Program									
6000 - Natural Resources Conservation	1			2,000					2,000 1
6010 - Weed Eradication	2								0 2
6020 - Solid Waste Disposal	3								0 3
6030 - Environmental Restoration	4								5,677 4
Subtotal	5	5,677	0	2,000	0	0	0	0	7,677 5
Conservation and Recreation Services Program									
6100 - Administration	6	578,067							578,067 6
6110 - Maintenance & Operations	7	495,253							495,253 7
6120 - Recreation & Environmental Educ.	8	2,733,888							135,327 8
Subtotal	9	3,807,208	0	0	0	0	135,327	0	3,942,535 9
Animal Control Program									
6200 - Animal Shelter	10	28,113							28,113 10
6210 - Animal Bounties & State									
Apiarist Expenses	11								0 11
Subtotal	12	28,113	0	0	0	0	0	0	28,113 12
County Development Program									
6300 - Land Use & Building Controls	13	5,439							104,946 13
6310 - Housing Rehabilitation & Develop.	14	25,000							25,000 14
6320 - Community Economic Development	15								0 15
Subtotal	16	30,439	0	99,507	0	0	0	0	129,946 16
Educational Services Program									
6400 - Libraries	17			180,200					180,200 17
6410 - Historic Preservation	18								0 18
6420 - Fair & 4-H Clubs	19								0 19
6430 - Fairgrounds	20								0 20
6440 - Memorial Halls	21								0 21
6450 - Other Educational Services	22	95,000							95,000 22
Subtotal	23	95,000	0	180,200	0	0	0	0	275,200 23
President or Governor L. Declared Disasters Program									
6500 - Property	24								0 24
6510 - Buildings	25								0 25
6520 - Equipment	26								0 26
6530 - Public Facilities	27								0 27
Subtotal	28	0	0	0	0	0	0	0	0 28
Total - County Environment and Education	29	3,966,437	0	281,707	0	0	135,327	0	4,383,471 29

ROADS & TRANSPORTATION
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration	1					263,884			263,884
7010 - Engineering	2					842,092			842,092
Subtotal	3	0	0	0	0	1,105,976	0	0	1,105,976
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					481,776			481,776
7110 - Roads	5					2,652,825			2,652,825
7120 - Snow & Ice Control	6					288,219			288,219
7130 - Traffic Controls	7					436,122			436,122
7140 - Road Clearing	8					545,106			545,106
Subtotal	9	0	0	0	0	4,404,048	0	0	4,404,048
General Roadway Expenditures Program									
7200 - New Equipment	10					947,288			947,288
7210 - Equipment Operations	11					1,242,624			1,242,624
7220 - Tools, Materials & Supplies	12					22,230			22,230
7230 - Real Estate & Buildings	13					63,891			63,891
Subtotal	14	0	0	0	0	2,276,033	0	0	2,276,033
Mass Transit Program									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	7,786,057	0	0	7,786,057

GOVERNMENT SERVICES TO RESIDENTS
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024
Representation Services Program									
8000 - Elections Administration		521,282							521,282 1
8010 - Local Elections		118,852							118,852 2
8020 - Township Officials				190					190 3
Subtotal	0	640,134	0	190	0	0	0	0	640,324 4
State Administrative Services									
8100 - Motor Vehicle Registrations& Licensing	952,016								952,016 5
8101 - Driver Licenses Services									0 6
8110 - Recording of Public Documents	856,374						27,974		884,348 7
Subtotal	1,808,390	0	0	0	0	0	27,974	0	1,836,364 8
Total - Government Services to Residents	1,808,390	640,134	0	190	0	0	27,974	0	2,476,688 9

ADMINISTRATION
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024
Policy & Administration Program									
9000 - General County Management	1 1,328,707								1,328,707 1
9010 - Administrative Management Services	2 888,627						24,850		913,477 2
9020 - Treasury Management Services	3 650,370								650,370 3
9030 - Other Policy & Administration	4 102,156								102,156 4
9040 - Reimbursable MHDS Direct Expenses	5 101,003								101,003 5
Subtotal	6 3,070,863	0	0	0	0	0	24,850	0	3,095,713 6
Central Services Program									
9100 - General Services	7 2,216,089						19,192		2,235,281 7
9110 - Information Tech Services	8 1,273,310						260,279		1,533,589 8
9120 - GIS Systems	9								0 9
Subtotal	10 3,489,399	0	0	0	0	0	279,471	0	3,768,870 10
Risk Management Services Program									
9200 - Tort Liability	11 125,000	663,091							788,091 11
9210 - Safety of Workplace	12	8,361							8,361 12
9220 - Fidelity of Public Officers	13	900							900 13
9230 - Unemployment Compensation	14								0 14
Subtotal	15 125,000	672,352	0	0	0	0	0	0	797,352 15
Total - Administration	16 6,685,262	672,352	0	0	0	0	304,321	0	7,661,935 16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE Funds Rural Services Basic	SPECIAL REVENUE Funds Rural Services Supplemental	SPECIAL REVENUE Funds Secondary Roads	SPECIAL REVENUE Funds Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2023/2024
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0 1
0020 - Interest on Short-Term Debt	2										0 2
0030 - Other Nonprogram Current	3										0 3
0040 - Other County Enterprises	4										0 4
Total - Nonprogram Current	5	0	0	0	0	0	0			0	0 5
Long-Term Debt Service											
0100 - Principal	6										
0110 - Interest and Fiscal Charges	7								3,655,000		3,655,000 6
Total Long-term Debt Service	8	0	0	0	0	0	0	0	740,471	0	740,471 7
Capital Projects											
0200 - Roadway Construction	9					61,849	500,083	724,829			1,286,761 9
0210 - Conservation Land Acquisition & Dev.	10									0	0 10
0220 - Other Capital Projects	11	870,351					1,416,644	3,040,886			5,327,881 11
Total Capital Projects	12	870,351	0	0	0	61,849	1,916,727	3,765,715		0	6,614,642 12
Expenditures Summary											
Total Public Safety and Legal Services	13	20,339,889	240,540	0	2,393,958	0	523,304			0	23,497,691 13
Total Physical Health and Social Services	14	6,801,365	579,315	0	0	0	217,689			0	7,598,369 14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0			0	0 15
Total County Environment and Education	16	3,966,437	0	0	281,707	0	135,327			0	4,383,471 16
Total Roads & Transportation	17	0	0	0	0	7,786,057	0			0	7,786,057 17
Total Government Services to Residents	18	1,808,390	640,134	0	190	0	27,974			0	2,476,688 18
Total Administration	19	6,685,262	672,352	0	0	0	304,321			0	7,661,935 19
Total Nonprogram Current	20	0	0	0	0	0	0			0	0 20
Total Long-Term Debt Service	21	0	0	0	0	0	0		4,395,471	0	4,395,471 21
Total Capital Projects	22	870,351	0	0	0	61,849	1,916,727	3,765,715		0	6,614,642 22
Total - All Expenditures	23	40,471,694	2,132,341	0	2,675,855	7,847,906	3,125,342	3,765,715	4,395,471	0	64,414,324 23
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	24										0 24
To Rural Services Supplemental	25										0 25
To Secondary Roads	26	983,123			2,749,674			195,000			3,927,797 26
To Other Budgetary Funds	27	2,522,000	8,267,452				4,128,023	29,413			14,946,888 27
Total Operating Transfers Out	28	3,505,123	8,267,452	0	2,749,674	0	4,128,023	224,413	0	0	18,874,685 28
Refunded Debt / Payments to Escrow	29										0 29
Increase (Decrease) in Reserves	30										0 30
Fund Balance - Nonspendable	31	17,883				503,973					521,856 31
Fund Balance - Restricted	32	562,807	6,381,689		3,887,402	6,414,279	4,483,940	754,994	11,051,983		33,537,094 32
Fund Balance - Committed	33	150,000									150,000 33
Fund Balance - Assigned	34	10,412,108					152,254	2,572,540			13,136,902 34
Fund Balance - Unassigned	35	28,459,221	0	0	0	0	0	0	0	0	28,459,221 35
Total Ending Fund Balance - June 30, 2024	36	39,602,019	6,381,689	0	3,887,402	6,918,252	4,636,194	3,327,534	11,051,983	0	75,805,073 36
Total Requirements	37	83,578,836	16,781,482	0	9,312,931	14,766,158	11,889,559	7,317,662	15,447,454	0	159,094,082 37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet – All Governmental Funds
For the fiscal year ended June 30, 2024
County Name: BLACK HAWK COUNTY County Number: 07
FY 2023/2024 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	47,014,385	26,923,072	2,508,146		80,318,598
Other	2		756,942			756,942
Receivables (net where applicable):						
Accounts	3	116,943	4,209,241			4,326,184
Property Taxes (including interest & penalties)	4	272,980	1,856	4,164		279,000
Property Taxes - Succeeding Year	5	31,011,727	3,546,278	1,097,892		35,655,897
Accrued Interest	6	34,664				34,664
Drainage Assessments	7					0
Other	8			8,544,685		8,544,685
Due from Other Funds	9	2,022	187,242			189,264
Due from Other Governments	10	783,774	854,563			2,809,651
Inventories (at cost)	11		503,973			503,973
Other Assets	12	17,883				17,883
Total Assets	13	79,254,378	36,226,225	12,154,887	0	133,436,741
Liabilities (L)						
Accounts Payable	14	964,155	811,966	600		2,092,738
Salaries & Benefits Payable	15	764,941	149,250			914,191
Contracts Payable	16					0
Due to Other Funds	17	1,251	186,436	1,577		189,264
Due to Other Governments	18	172,094	13,529	1,180,524		1,366,147
Trusts Payable	19					0
Other Liabilities	20	23,275	11,930,872	59,583		12,013,730
Total Liabilities	21	1,925,716	13,092,053	600	0	16,576,070
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	31,011,727	3,546,278	1,097,892		35,655,897
Other Unavailable Revenue	23	333,227	4,146,046	4,412		5,399,701
Total Deferred Inflows of Resources	24	31,344,954	7,692,324	1,102,304	0	41,055,598
Fund Equity (FE)						
Fund Balance - Nonspendable	25	17,883	503,973			521,856
Fund Balance - Restricted	26	6,944,496	14,785,621	11,051,983		33,537,094
Fund Balance - Committed	27	150,000				150,000
Fund Balance - Assigned	28	10,412,108	152,254	2,572,540		13,136,902
Fund Balance - Unassigned	29	28,459,221				28,459,221
Total Fund Equity	30	45,983,708	15,441,848	11,051,983	0	75,805,073
Total L+DIOR+FE	31	79,254,378	36,226,225	12,154,887	0	133,436,741